"Classes" in the Constitution.

Professor Charles A. Beard of Combia has written in The Economic Interpretation of the Constitution of the United States (Macmillans) a book of great originality and penetration and of far reaching implications. The pubnew method in the historical study of the Constitution. The author is not content with that interpretation of the formation of the Constitution, of which Bancroft was the leading exponent, which ascribes it to divine guidance, nor with that which derives its excellences from the innate political virtues of the Anglo-Saxon race. He is not satisfied with the method of recent lowing Ranke and abandoning "interpretation" in its larger sense, seeks pened and how. Prof. Beard is a frank believer in the doctrine of economic determinism and class antagonism associated with the name of Karl Marx, and the work in hand is a pioneer in its attempt to apply that doctrine to the formation of the fundamental law of the

Readers in whom the name of Marx arouses disquieting sensations, and those ry that the Constitution was made by the whole American people, in the interest of all, and is based upon abstract justice and "the eternal veri-ties," will be surprised and perhaps certed to learn that the author is able to number among the adherents of the doctrine of class antagonism no less important a personage than the "father" of the Constitution himself, James Madison. In the tenth number of the Federalist Madison wrote: "Those who hold and those who are without preperty have ever formed distinct inits in society. Those who are creditors and those who are debtors fall under a like discrimination. A landed nterest a manufacturing interest, a reantile interest, a moneyed interest, with many lesser interests, grow up of sity in civilized nations and divide them into different classes, actuated by erent sentiments and views. The egulation of these various and interng interests forms the principal task dern legislation and involves the but of party and faction in the necescary and ordinary operations of the rovernment." Indeed this concise state-ment by Madison of his political philosophy may be regarded as the text of Prof. Beard's work. It is interesting to learn, too, that the great Chief Justice John Marshall, who when speaking from the bench voiced the traditional juristic theory, nevertheless asserted in his Life of Washington" that "the Constitution was in reality adopted by a party based on economic interests."

The chief economic interests adversely

affected under the Articles of Confederation were those of the public securities, shipping, manufacturing, money at interest and capital invested for speculation in Western lands. Public securities were depreciating under a system which made no adequate provision for shipping and manufacturing were suffering from a system which left the regulation of foreign and interstate commerce to the several States, thus rendering impossible national retaliation against restrictions imposed by foreign States on American commerce and manufacture and permitting vexatious interstate tariffs. Money lenders harassed by State legislation providing for paper money emissions and speculators in Western lands were dissatisfied with a Federal Government capable of dealing with the Indians It was the representatives of these interests who attempted unsuccessfully to secure amendments to the Articles of Confederation by the regular method provided for in that instrument. Balked in their efforts to secure relief by lega means they began to work for a con-Of the various economic system. favoring a change in Federal Government Prof. Beard believes that the holders of public securities were the most active. gates to the Federal Convention were not chosen by popular vote but by the various State Legislatures, and naturally the most zealous advocates of

nge put themselves forward as can-Perhaps the most significant chapter in the book is that on 'The Economic Interests of the Members of the Con-Here the author's purpose is find out whether or not the memof the convention represented the whose interests had suffered in ne period immediately preceding. His tigation of the material interests of the "Fathers," in the course of which he has made extensive use of the rec ords of the Treasury Department at Washington, yields some remarkable, not to say startling results. Forty of the forty-five members who attended the convention were holders of public securities in greater or less amount. Fourteen or more were engaged in land speculation. At least twenty-four had were pecuniarily interested in manufac better security of the classes of property so prominently represented in the convention? On its face it bears little evidence of class antagonism. But an understanding of its "true inwardness" cannot be gained from a mere superficial reading of the document itself. The author has made a long and careest as well as the earliest of the comnomic forces underlying several imferring on Congress the power to raise mestic peace maintained, advantages having laid in the salt, let us see what in dealing with foreign na- he has to say. issue of paper money and the impair-ment of the obligation of contracts. momic history of the States bethe Revolution and the adop-

is entirely false. It was an economic document drawn with superb skill by men whose property interests were immediately at stake; and as such it appealed directly and unerringly to identical interests in the country at large."

Index anything eise. He spoke with besitation. Not so Mr. Baerlein. He does not overpraise Madero, poor, well meaning man, staggering under the too wast orb of his fate. "Madero disregarded all the rules of Mexico: he spared the lives of his opponents when the spoke with besitation. Not so Mr. Baerlein. He does not overpraise Madero, poor, well meaning man, staggering under the too writes in one place, "they came to the number of twenty with their tomtoms to garded all the rules of Mexico: he spared the lives of his opponents when the spared the lives of the blacks worried him far more than their vices, as less easy to bring does not overpraise Madero, poor, well meaning man, staggering under the too wast orb of his fate. "Madero disregarded all the rules of Mexico: he spared the lives of his opponents when the spared the blacks worried him far more the blacks worried him far more hestitation. Not so Mr. Baerlein. He does not overpraise Madero, poor, well meaning man, staggering under the too writes in one place, "they came to the number of twenty with their tomtoms to garded all the rules of he spared the lives of his opponents when the spared the blacks worried him far more the spared with the spared with head to be spared to

It was not submitted to a direct popular referendum but to State conventions. In almost all the States the right to vote for delegates to those conventions was restricted by property qualifications, though the author judges that nowhere were more than one-third of the adult males excluded. A much larger proportion was disfranchised through apathy and ignorance. In Boston, for example, 2,700 men were entitled to vote, but only 760 took the trouble to do so. Not more than 100,000 votes at the outside were cast in favor of the Constitution, according to Prof. Beard: and he thinks it may be that a majority of those who voted were opposed to the adoption of the Constitution as it then stood. It is certainly true that North Carolina and Rhode Island refused to ratify until after the new Government had gone into operation; and in New Hampshire. the conventions when they met were either opposed to ratification or so losely divided that the issue was in doubt. These six States contained which he describes as "a subsidized about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths of the population of paper written in American "contained about three-fifths are paper written in American "contained about three-fifths are paper written in the contained about the contai of the ratifying conventions, the delegates seem to have been no more "disinterested" than the members of the Philadelphia convention. Those who groups as the delegates at Philadelphia. and in a large number of cases they were directly and personally interested in the result of their efforts.

than to promote understanding may rematerial motives. Those who reprehend "class legislation" will accept only with hesitation and reluctance the theory that our fundamental law was a huge piece of that legislation. But the facts be, how he got rid of his enemies, set forth in this volume cannot be this may be true, and some of it we brushed aside; they must be reckoned man is not a purely economic animal, and that non-economic factors existed in the formation of the Constitution. But it seems that he has substantiated the Constitution were "economic."

The Condition of Mexico.

of writing can give him. But the reader finds out at an early stage that he has With a rather touching innocence he publisher's reader, of his manuscript, ne himself being an Englishman. rather hysterical," says that reader: "there is an absence of charm"; "his vious"; "he is unconvincing." Our com plements to that unknown American reader. He has touched the thing with a needle. All but that about the "abence of charm." In fact Mr. Baerlein is a very pretty writer when he is ing without "animus' the people and things to be seen there. These sketches make up the second part of his volume, the part into which it is quite possible that the American publisher's reader never penetrated. It is all pleasant reading, or all but an imaginary picture of "Diaz at the Door of Hell." which is a poor imitation of the least edifying work of the Parisian feuilletonists and falls very flat indeed. Where it does not in the least matter whether what he is saying is "so" or not, Mr. Baerlein says it very well. But it matters much whether his account of the political and social conditions of Mexico is "so" or not; and one finds that the first prerequisite to the perusal of this is an ample supply of salt. "His invincible animus is so exceedingly obvious." treatment of the American reader's remarks on his book that he is speculation. At least twenty-four had a grudge bearing and vindictive money out at interest. Some eleven Briton. Else when he read that tures, commerce or shipping. Does the about it in his own heart and in Constitution make provision for the his own chamber and been still, instead of reprinting it for animadversion. But that is a trifle. It appears he got himself so much disliked in Yucatan by some of the natives that they went to the trouble and expense of cabling to the London Times to know whether he was "truly the correspond-ent" of that journal, as he pretended to ful study of contemporary correspond-ence, newspapers, pamphlets, the rec-the Federal convention and of that such an inquiry filled the office of that such an inquiry filled the office of especially of the Federalist, the great- as to what its correspondent might have been undertaking to commit it to in dismentaries on the Constitution. On the tant parts, and educed a diplomatic basis of this study he explains the eco-reply calculated to minimize its own nomic forces underlying several im-portant clauses, though no attempt is instinct of self-preservation the agmade to carry this line of investigation grieved contributor sued it when he reto completion. He emphasizes the eco-nomic significance of the clauses con-ages, formed a low estimate of the a revenue by taxation, to raise military expresses instead of prudently sup-and naval forces, to regulate foreign pressing. You see the sort of person, and interstat; commerce, to dispose of an accumulator of grievances, his exand govern the territories. Through the position of which not only bores his exercise of these powers, he says, "pub-lic creditors may be paid in full, do-his credibility as a witness. And now,

tions, manufactures protected, and the development of the territories go forward with full swing." Of equal imfirio Diaz, but he writes as if he had. portance with the interest of holders of His references to what that ruler did resonal property were the restrictions for the good of Mexico are grudging placed upon the States. The two most and general; his inventory of his missignificant were the prohibiton of the deeds specific and detailed. It begins with some excerpts from a book which The author goes so far as to say that the Presidency after the death of had forced him out of Mexican politica tion of the Constitution is condensed and out of Mexico. This of course is Mexico. We may repeat that the griev-

ing for the future, so that it gave me all the facilities which I desired, either to continue sacrificing myself for the fatherland or to shake off the thereof in time if things should blow into a whirlwind. I accepted it unhesitatingly as if it had been invery few modifications on some entirely Yankee points of view which would have put me in a very ridiculous position, and I gave my consent to two things: that it should be published in English and Spanish and that it should be amply paid for."

"About how much was the cost of

"Some 50,000 pesos."

Fortunately or unfortunately for Mr. Baerlein, Mr. Creelman can be appealed to to affirm or deny this account. the conductors of the Mexican Herald, paper written in American," can be appealed to to affirm, deny or ignore our author's allegation, which he make without citing any authority, that that newspaper was subsidized by Diaz to the extent of \$1,500 a moath, though h by Diaz to supported the Constitution appear to is not quite sure that it was not \$2,000. All this tattle contains nothing really injurious to the memory of Diaz as ruler. The chapters on the "Sovereign States" and on "Porfirian Justice" be taken as more serious. If they are Those who believe that the historian to be believed, and even if they are not ought rather to inculcate patriotism swallowed whole, it does appear that as a constitutional ruler Diaz left much sent Prof. Beard's ascription to the to be desired. He filled the governor-"Fathers" of intensely practical and ships with his own creatures, he made suggestions to the Judges when the interests of his friends were before the courts, he was not at all scrupulous, as it is the custom of the country not to this may be true, and some of it we may have better reason than Mr. Baerleir with. The author would probably admit that human nature is complex, that to the man who for more than a generation made Mexico behave herself in a manner more becoming a civilize nation than she had ever done before his thesis that the prevailing forces at having since. Mr. Baerlein quite admits that Mexico is not an easy country to govern well, a condition which he ness of the Mexican people.

ascribes to the ineradicable childish Every intelligent citizen of the United "Have you ever seen a boy tear up a States feels the need of more light on living beetle and a moment later say the condition of Mexico. Mr. Henry that yonder ripples of the olive tree are BAERLEIN, the author of Mexico, the like his mother's hand when he is lying like his mother's hand when he is lying Land of Unrest, promises to meet that in his bed?" Mr. Baerlein inquires in his want. He has such qualifications as a preface. No, we have never had that considerable sojourn in that country, interesting experience, and do not be lieve that he has. But, whether or not though for the most part apparently has he would persuade spent only in Yucatan, and a glib style | he that there is such a boy and that he is a type of the adult and theoretically the defects of these and other qualities. self-governing Mexican. "Panem et circenses," rations and band concerts, quotes in a footnote from the opinion of the adult Mexican does demand, like the an American reader," seemingly a Roman of the empire; and under Diaz he got them to an extent which was evidently not intolerable. is incongruous, injudicious, crude and difficult the Mexican to govern, the greater the credit to Diaz for governing him well, "No one will deny that under invincible animus is so exceedingly ob- Diaz Mexico made a notable advance: a way. But it pretended to derive its power from the people's will-whereas it stifled the expression of such will, it was a military oligarchy." be true, but it does not by any means making sketches of Mexico and describ- clearly appear that, until just before the collapse of the Government of Diaz, it was not a popular Government. affirmatively appears that for a whole generation Mexico was quiet and safe, and that the Government commanded at least the acquiescence of the great majority of the Mexican people of all classes. There were no uprisings that threatened order. To understand what feat this was one has only to consider the previous or for that matter the subsequent history of Mexico. Take Mr. Baerlein's own summary: tween 1821 and 1876 Mexico had fiftytwo Presidents, two Emperors and a Regent." From 1876 to 1910 Mexico had one ruler, or rather one ruler had Mexico, and this was also the period of the greatest material prosperity that Mexico has ever known. It is idle to attempt explaining this upon any other theory than that the rule of Diaz was based more than that of his ephemeral predecessors on the fitness of things, that it was more and not less just, more opinion he would have communed and not less intelligent. A hundred times as many instances of oppression and corruption as are here specified or hinted could not invalidate this great The foreigner came in and fact. brought in his money because he and his money were for the first time protected. Why, then, did Diaz fall? Mr. Baerlein's explanation is much the same as that commonly given. While, as even this hostile critic admits, Diaz himself was greedy of nothing but power, and while it was to his credit that he surrounded himself with men better educated than himself, these better educated men, these "cientificos," in whom nis confidence was misplaced, were unduly and shamelessly greedy of money. The grievances of the peons of Chihuahua, reduced to serfdom by the great land owners, were real grievances. And Diaz had the habit of office. His

ethics of the commerce. first election came when under the inreduced to its nadir of weakness and contemptibility. In his first term Diaz started real reforms and real retrenchment. He loyally stepped aside at the posed to find no fault with the intrusion end of it for Gonzales, but under Gonzales the country went backward and downward again almost to the state it with an amused toleration as being not had occupied under Lerdo. There was in the least worth while for a Frenchhardly anybody to dispute after Gonzales that Diaz was the necessary man. What wonder that he should have come to think himself the indispensable man? But Mr. Baerlein agrees with all the other chroniclers of the Maderista revolution in holding that it was the weight of Corral that finally dragged Diaz a friend, who called to know who was with some excerpts from a book which down. Everybody must scrutinize the there. "It is I, the Captain Ambrosio Lerdo de Tejada, the locum tenens of candidate for the succession when the Manoel Francisco Telles de Brito." "Oh, Everybody must scrutinize the candidate for the Presidency is an octo- go away," replied the sleepy house-

Diaz's account of how the book came ready been made pissin. Indeed, about: "A friend of mine, a member of my Cabinet, came to read me the article, which was already manufactured have occurred. The ways of Mexican for an American publication. It didn't revolutionary politics are rough and seem bad to me, or rather it seemed seem bad to me, or rather it seemed very good, because without compromistic lent a lustre to my like the first policy and marked to his manifest inequality to his situation appreciation and to render thanks.

To his Puritanism he adds the poise of a gentleman of France in the reign of Louis Quatorze, for in the latter character he paid a visit to La Belinguary. It is doubtfully set down the first here that Diaz when he had Madero in black lady, a king's daughter no less, the title's implication of collocated in taxing the logical march of theory away from the first historical principles, keeping pace with the altering conditions of a world that believe that Madero's death would have rice and galine pecade, a dish which followed his deposition if he had not suited him finely, chicken meat minced been exposed in the street to Mexicans and spiced with red pepper and forced with "private griefs," but there would back into the skin of the fowl to be nothing irregular in the killing as an boiled. To his palate it smacked of spired by myself, not making more than act of politics. Our author has no doubt cervelat. His hostess was well formed about it, and does not hesitate to call and handsome, she wore a man's shirt ing that Madero was killed in an effort a skirt of fine cloth made in the Cape to escape. This part of the story has de Verdes, a muslin turban. the appearance of having been written. On that same day he came to after the author's return to England.

Mr. Baerlein must have quite to him- ponche; c'est un breuvage fait d'eau could not negotiate, but which "a few et de sucre, dont les Anglois font beaudays after his removal" was negoti- coup de cas; on nous l'apporta dans ernment. Since it takes time to arrange for a loan of \$30,000,000, "one prise en deux mains, en bu un peu a concludes," says our astonishing author, "that Wall Street knew before hand of the coup d'etat, and was in ainsy la ronde que l'on recommenca league with the assassins of the President." It is to be hoped that nobody plus." will take this story to the Department

voted to the author's sojourn in Yucatan. He stayed there long enough to ridiculous fowl dined upon iron. Sieur study the people and their ways and de La Courbe was not content until he to get into many scrapes, partly, one had run it down by what we now call hopes, through love of justice and hatred laboratory methods. He had a tame osof oppression. The Yucategan administration of justice and the prison syssusceptible of much improvement. the most interesting part of his dis- the iron never reappeared and the inclosures are those which relate to vestigator had proved that ostriches "Slavery in Yucatan." The hacienados, will thrive on nails. it appears, get their work people so in their power, with the connivance of cultural laborer is always in debt. that slavery. About Yucatan Mr. Baerleir "has tidings," and indeed about other parts of Mexico also, if he would only 'deliver them like a man of this world' and distinguish what he knows from guesses. He is particularly given to clergy, of which few have an air verisimilitude.

An Old Discoverer New Discovered brought this year to print a book that of the pomme de renette sucree bu was written in 1685 and now for the very much better; it is, however, very first time comes to light. Unusual as is this delay in the case of a work which tion there has been a greater complica tion in the work in question.

ters in the University of Paris had been engaged upon the sources of the history of the French colony on the Senegal. The prime authority since 1728 has been Pere Labat, who had written a history of the west coast of Africa. In seventeenth century. This was discovered in the manuscript department of the Bibliotheque Nationale and was obin convent in the Rue Sainte-Honore. On the cover it was labelled "Vovage du Sieur La Courbe aux isles de 'Amerique" and on the manuscript within was written "Premier voyage du face." Sieur La Courbe au Senegal en 1685."

Quite in another place, in the Arhives Nationales in the bottom of a box filled with papers concerning the An-Prof. Cultru found the conclusion of the manuscript. It was on the same paper the King made a practice of coming and in the same handwriting, the of the same man. The new find began it folio 208 and continued to the colophon. At some time the book had been torn through the middle and each half more than 200 years the fragments have been brought together with no more serious loss than a gap of sixteen pages in the middle. It is this work hus rehabilitated that La Societe de l'Histoire des Colonies Françaises pubishes this year under the title Premier oyage du Sieur de La Courbe fait la Coste d'Afrique en 1685. Apart from the library romance of

such loss and restitution this is a work which will commend itself to all who enjoy the picturesque side of travel. In spirit Michel Jajolet de La Courbe is shipmate of Robinson Crusoe; in these pages one can almost see Crusoe writing in the French of Montaigne. A nerchant adventurer of France, La Courbe never forgot that he bore a sword and must use it when a French gentleman should. He gives the tale of some pretty fighting on the wild African coast, but the fights were amply justified. When they are finished and his position among the savages has been established he falls to trading, and whether it is ivory he buys or slaves or leather or gum, his commercial head is worried not in the least over the get the most he can and to pay the least in iron bars and cloves and glass beads there was enough for all and, provided they did not come too close to the rivers which he was gleaning, he was dis of the Dutch and the English; and as for the Portuguese, he looked upon them man to fash his head about. He tell a story of the Portingales, old enough now in all conscience, but it seems then to have been young. At least the Por-tuguese themselves told it to him in A man knocked one night at the door of there. "It is I, the Captain Ambrosio

the Presidency after the death of candidate for the Presidency is an octo-Juarez, wrote about Diaz, after Diaz genarian, and the candidate for the Vice-had forced him out of Mexican politics Presidency was the most odious man in With the negroes he was on good taxation and on the various forms, as terms. Their tricks amused him; they general property tax, single tax, corpothe character of the peasantry of the north-were so transparent that he met ration, income and inheritance taxes, or capital should be taxed only to the am 1 worth?"

The character of the peasantry of the north-were so transparent that he met ration, income and inheritance taxes, or capital should be taxed only to the am 1 worth?"

The character of the peasantry of the north-were so transparent that he met ration, income and inheritance taxes, or capital should be taxed only to the am 1 worth?"

The character of the peasantry of the north-were so transparent that he met ration, income and inheritance taxes, will be of practical usefulness in his extent that they are employed in the But the subject of all this advices. had any personalty at stake." After all, there is not much more in it tage of them in drawing up the plan of the point of his own honor. Then his him to get so clear an insight into the residence of the shareholder or bond-marries and lives happily.

Madison himself believed that the in- of person and that Juarez said of Lerdo, San Luis Potosi, which, possibly by no sword was out and its tooth bit sharp. science of tax administration as is given holder should be immaterial. Domestic justice of previous State legislation was "He weeps while he is killing." There fault of his own, he never took the first one thing he would not tolerate in his in chapter or double taxation by the same authority or by competing the state. Property taxation the governmental system which led to the compiled from conversations of a life-ity, Corral and the demand of the agrar-ity, Corral and the demand of the agrar-ity, Corral and the demand of the agrar-ity compiled from conversations of a life-ity, Corral and the demand of the agrar-ity control and the compiled from conversations of a life-ity, Corral and the demand of the agrar-ity control and the compiled from conversations of a life-ity, Corral and the demand of the agrar-ity control and the compiled from conversations of a life-ity, Corral and the demand of the agrar-ity control and the compiled from conversations of a life-ity, Corral and the demand of the agrar-ity control and the control and in the governmental system which led to the Constitution. Prof. Beard concludes that "the concept of the Constitution as a piece of abstract legislation reflecting no group interests and those who did believe in that or in all recognizing no economic antagonisms is entirely false. It was an economic document drawn with superh skill by a special cynicism, according to this document drawn with superh skill by a special cynicism, according to this document drawn with superh skill by a special cynicism, according to this document drawn with superh skill by a special cynicism, according to the Constitution. Prof. Beard concludes that the demand of the agrarity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. He showed himself a lity, Corral and the demand of the agraryoung girls. It seems a uniform the station played in the State. Property taxation
nation, State and Federal finance,
on the interport and the superh should apply only to domestic corporations of State and Federal fina large."

Since he did not see that they could do him any harm. Here is Mr. Baerlein's account of Diaz's friend's account of Diaz's friend's account of how the book came cent. of the total population of the did not see that they could do him any harm. Here is Mr. Baerlein's account of Diaz's friend's account of Diaz's friend's account of how the book came about: "A friend of mine, a member of his manifest inequality to his situation."

Since he did not see that they could do he had them in his power." The treach-vari and, a sabbath of all the deviis, as the general bibliographies, are full ation on corporations.

As Prof. Seligman advocates collection of income taxes by the Federal commissions since 1844, as well as the general bibliographies, are full ation of commissions. Thinking the way to shut them up was at the general bibliographies, are full ation of corporations.

As Prof. Seligman's tion of income taxes by the Federal commissions since 1844, as well as the general bibliographies, are full ation of corporations.

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As Prof. Seligman's tion of income taxes by the Federal commissions since 1844, as well as the deviis, as the general bibliographies, are full ation of the commissions since 1844, as well as the deviis, as the general bibliographies, are full as the deviis, as the general bibliographies, are full as the deviis, as the general bibliographies are full as the deviis, as the general bibl

taken his life but for the intercession received Sieur de La Courbe and had is filling up rapidly with population, of Senora Diaz. It is not necessary to him in to dinner, two fowls cooked in toward realization of the high ideals of Huerta and Felix Diaz Madero's assas-sins and De la Barra a liar for publish-sets outside to set off her girlish figure, structure has become more and more

the trading station of an Englishman There is a theory promulgated here that | who treated him right civilly to "une de vie et de muscade, de jus de citror blen six pintes; le commis, l'ayant ma sante, puis me presenta la jatte; l j'en fis de meme aux autres, et l'on fit plusieurs fois jusqu'a ce qu'il ny en eu

Research, the spirit of investigation not mere curiosity, actuated him. For Upon the whole, the chief interest of instance the story of the ostrich. book resides in the chapters de- Others had been content to believe or to scout the story when told that the trich at his station, he had an old cannon on whose carriage lay the flakes of em are both, he makes it pretty clear, fron which the weather had scaled off But the piece. These flakes the ostrich ate.

Also the elephant. It was generally held that the elephant had no joints in the courts and the police, and by means its legs and could not lie down, that it shed the ivory as a stag its antiers La Courbe spent months in watching is condition is not distinguishable from wild elephants until he succeeded in finding one that bent its legs, kneeled and lay down and eventually got up and walked away about such busine elephants may be supposed to have.

This spirft was a hopeful sign, for in those days everybody believed everything; investigation never suggested itscandalous stories about the Mexican self. Sieur de La Courbe was a century in advance of his time. Yet even he failed on some points. For dessert La Belinguere gave him a pineapple, the first he had ever tasted, "an excellent One of the odd haps of literature has fruit which has somewhat of the taste of the pomme de renette sucree but unwholesome, and if one leaves a knife be eaten away. To correct this unwhole someness they eat it with wine and suspicion that Circe had been playing s joke on her Ulysses, probably when she discovered that her gentleman of France was a Puritan.

Another thing that is unwholesom eccording to this record is the moon. Here we have personal informaexamining his sources Prof. Cultru tion from the traveller. "I have refound a manuscript of 191 pages in marked in my own case," says Sieur heat may be the sun is not in the least dangerous, and I have often passed the whole day long in the sun without noted as having been taken from a Jac- taking any harm. It is different with the moon; it is a pernicious planet. and one should avoid as far as he may walking in the moonlight; still more sleeping with its rays shining on the

Sieur de La Courbe seems a very sensible gentleman of the sea. He know that he is no god, and if the negroes insist on treating him as divine he sub mits only because it makes for trade At the Island of Bisseau, it appears, aboard the foreign ships, sacrificing rooster to the commander, rubbing the blood on the skipper's feet, on the mast and on the pump. All this ceremony is explained: the whites are the gods the moral offence of exaggerating the had gone its own course. After rather of the blacks because they bring them good things and have speech with them. the mast is the god of the sea but without explanation; the pump is a miracle because it lifts water contrary to the laws of nature. "At least." comments the author, "if one does not accept this ceremony he can do no business there.

Michel Jajolet de La Courbe comes late to his own, but he comes sure. It would be difficult to bring to mind another such volume of adventure by sea and wilder land as this which has lain in the rubbish for two centuries. The only comparison is with Robinson Crusoe; as between the two this has the advantage of being written with the first hand.

Well Known Work on Taxation Brought Up to Date.

Since its first appearance, in 1895, Essays on Taxation, by Prof. EDWIN R. A. SELIGMAN, professor of political economy in Columbia University (Macmillans) has had many well deserved reprintings with slight amendments, but has only now, after eighteen years of useful existence, received the thorough revision which new conditions call for. progress of the world," says the author, both in fiscal facts and in economic theory, has been so marked as to render further delay" in revision "impossible if the book is to remain a half way satisfactory interpretation of actual conditions." Addition of new chapters and expansion of some of the older ones have resulted in almost a doubling of the size of the book; and the increase in bulk is not made by a superimposed separate history of taxation since 1895, for the new matter is distributed throughout. Prof. Seligman mockery of their many names and titles. offers, to all intents and purposes, a It is a book not restricted to class-

room uses nor yet in the light and airy sense popular; a book of clean workters on the historical development of natural persons: locally on their real you will wake up, look around you, see taxation and on the various forms, as

justice, evenly proportioned distribution of the burdens of public existence; a search, as it may be prefigured, for the straightest lines between the taxing agency and the wellspring of taxable resources. With the development of intricate systems of property the idea omplex from a simple primitive equality, through an artificial contract basis between State and citizen, doctrines of protection and the like to an approximation to a footing of exact science The modern industrial system sup plants immobile with readily transferable properties. Credit systems in-Contests arise between landed interests and moneyed interests, rent and profit. "The history of modern taxation is largely a history of class antagonisms One fact stands out prominently: Amid the clashing of divergent interests and the endeavor of each social class to roll off the burden of taxation on some other class we discern the slow and laborious growth of standards of justice in taxation, and the attempt on the part of the community as a whole to realize this justice." Where there is least popular excitement in the holy name of progress real progress is revealed. "While fiscal systems," says the professor, "are continually modified by the working out of ethical ideals these ideals themselves depend for their realization upon the economic forces which are continually transforming the face of human society." the bottom of it all lies the force expressed in a phrase by Senator Root, "the sum total of intelligent selfishness as a social motive power. Prof. Seligman condemns the general

property tax as the main source of public revenue. It is not property, but the person that owes tax duty to the State, and ability to pay is not best measured by the person's ownership of property. There was "democratic justice in it in the days of simpler economy but commercial and industrial develop ment turned it ultimately into a tax on real property and an engine of inequality and evasion": "America is to-day the only nation deaf to the warnings of history. But it is fast nearing the stage where it, too, will have to submit to the Theoretically the general inevitable." property tax is assailable on the ground of its necessary assumption of a survival of the primitive condition in which there existed a definite surplus of assets over liabilities. Property is split into a hundred elements; which shall bear the burden of indebtedness? business man's books show liabilities in excess of assets. Exempt the book accounts; shall the debt be deducted from the value of his real estate? not, he pays on what he owes, not on her Whitcomb Rileys and George has. Again, properties of equal inherent value may be unequally productive; the fair measure is the earning capacity. And in administration the consensus of innumerable reorts, the intimation of general experience, is that taxation on a property basis violates all the canons of uniformity, equality and universality of taxconscience; it presses hardest on those taxation on one man and grants immunity to the next." It is "flagrantly

nequitable." Is the "single tax" the desirable alter native? Agitation for it has emphasized the evils of the general property tax but the single tax is arraigned for the fiscal defect of inelasticity, the political vice of divorcing the interests of the people from those of the Governmentaway go the custom houses, the power to affect currency by taxation, the power to check ilquor excesses by taxation; difference between profits from land and those from other sources, failing in its some thousands of miles to be the first confessed mission of equalization; and newspaper man to interview Amundfor the violation of economic principles in its inadequacy for communities where the value of personalty exceeds that of inherent modesty precluded the possirealty, its injurious influence on the farmers, and even in urban centres for exempting large sections of population without relieving the "submerged" classes. Some advocates of single tax on land argue that it would fall only "'Oh, no, we got along preon land argue that it would fall only he [Amundsen] answered, in a soft, urge its adoption because the burden will rest entirely on the land owner and cannot be shifted to the consumer Error is the pod, truth the covered seed; equal directness and simplicity but at tear away the envelope of socialistic argument, and the fact is that the single tax on land, conceived in passionate impulse toward realization of the dream of social justice, would work out actually into a most unfair system of special privilege. The heterogeneous elements of life cannot be fused by flat, unified by proclamation. Income, inheritance and orporation taxes are, in Prof. Seligman's opinion, the practical media of solution for the modern problem.

The inheritance tax, naturally opposed by those possessed of large fortunes and to marry. All protest, urged by advocates of diffusion of wealth, has thus acquired a socialistic atmosphere of discussion in which the should be on each side an equal expersimple economic facts are more or less ence in curiosity. When you have bscured. The tax is not modernly imocial rights, but as a means to equality ten years." in taxation, apportionment according to ability to pay. A direct, scaled inheritance tax collected not by the States firt, break h but by the Federal Government, and but marry? You are mad! levied against the individual shares, not to be shut up! Love, my dear bethe estate in toto, appears to be his madness, hallucination, you are dr ideal, and his ultimate expectation.

sions derived from several full chapters are that corporations, artificial persons. you are willing to sacrifice every frame should be taxed on principles distinct in the world for one love. To-day ings, or on capital and loans. Earnings their husbands, and you will say State. In taxing capital and loans the straight to the girl he loves, proposed

taxation and on the recent literature bondholder from that on corporate of the subject a helpful summary of loans. Interstate agreements should be nome and foreign experience and made to cover cases where the corpora thought, and for purposes of reference the summaries of American reports, bonds are in different States. Monopo. 1870-1911, and of ninety reports of listic enterprises, he says finally, should

tion of income taxes by the Federal Government, proceeds to be used to relies the title's implication of collocated lieve the burden of national indirect taxes, with the States making additional levies as needed, so he favors corporation taxes gathered by Federal collec tors to be distributed among the State apply the same principle to the inheritance tax, unless the States obviate the necessity by arranging a system of interstate comity. The interests of the States must be protected, but the States should not go on administering a sys-tem which he considers properly national. "In this way and in this way alone can the relations of State and Federal finance be put on an enduring

and a completely satisfactory basis." The scope of this useful book includes studies of crossed lines in taxation, the imposition of a double burden by one authority or by competing taxing agencles; of the relations and separation of local. State and national spheres of influence, named the most pressing phase of the subject as it will confront the American people in the next few decades; precision in assessing taxable property; the origin and principle of betterment taxes; recent reforms in Great Britain, Germany, Australia, Holland, Prussia; notices of recent important works on taxation in the various

countries, and analysis of reports.

Prof. Seligman observes in the r tions a forward movement aimed at "the attainment of justice through efficiency." a transitional process between the old and the new orders Switzerland, Australia and the United States alone retain the worn out idea of a general property tax, and they are supplementing it with ther forms. Switzerland turned first to income, then to inheritance, and only latterly to corporation taxes. Australia began with cloped the taxation of legacies, then levy on incomes, and has tured extensively into the field of corporation taxation. In this country the corporation tax is older than the two others and the income tax is only now coming into its own.

In every State he observes dissatisfaction with property taxes, the methods of assessment of personalty and the lack of uniformity; a spread of the idea of separation of State and local reve nues; a quest for substitutes for personal property taxes, an improvement in the quality of investigating commis-

In modern tax reform as illustrated in England, Germany and Australia he finds "a combination of social and fiscal elements": direct taxes embodying the individual factor, indirect taxation corresponding to social developments.

MISSOURI IS PROUD **OF ITS AUTHORS**

"Indiana has taken away from Missouri some of its glory as a birthplace of famous literary men." remarked Harry S. Hawes of St. Louis, one timcandidate for Governor of the State

at the New Willard. produced a great many men who have won fame in literature, but even with and Majors and Lew Wallaces M souri, and particularly St. Louis, will not admit the supremacy of Indiana as the incubator of great writers. Hand al produced Mark Twain ably will be put down in history as the most remarkable American writer It was in St. Louis that Eugene Field was born and spent a large part of ation. It "puts a premium upon his early literary life. He went from dishonesty and debauches the public St. Louis to Chicago. We have had St. Louis to Chicago. We have had least able to pay; it imposes double William Marion Reedy is perhaps the most noted man of letters, there are many budding authors who will make their mark."-From the Washington

AMUNDSEN POOR

"HUMAN INTEREST" COPY

Roald Amundsen, the discoverer of the south pole, is one of the hardest men to interview for a newspaper story. J. J. Underwood in his "Alaska, an Empire in the Making" (Dodd, Mead & Company), tells how he travelled sen after his discovery of the Northwest Passage, only to find "Amundsen's bility of even one sensational feature" Mr. Underwood continues the account of his interview: "Didn't you have any accidents?" I asked, "Were there no

"'Wasn't there any incident of a

thrilling nature of any kind or character.' I finally asked him in desperation. as I saw a big story fading away from

me, "'Oh, no,' he replied, 'we had a pretty good time, all things considered. It wasn't half bad."

NOVELIST GIVES THREE

. OBJECTIONS TO MARRIAGE In the final chapter of Owen John son's "The Sixty-first Second" the young

hero goes to three older femiline friends with the news that he intends The woman of the world says: have any chance of success there

known 200 women you will find that posed, the professor holds, because of there is always one above the rest will ostility to large fortunes as demal of is necessary to you. Don't marry for An opera singer exclaims: "Marry

firt, break her heart—or break yours but everything returns as it was As to corporation taxes, the conclu- fore. Don't put your head in a needs The society woman says: "To-d

hold yourself very cheaply; to-morrow